

SEC. 53. On any such sale of real estate said tax collector shall execute to the purchaser a certificate similar to that required or allowed by law to be executed upon the sale of real estate for state and county taxes, which may be assigned or transferred by the purchaser, whether an individual or said city, as such last mentioned certificates are allowed by law to be assigned or transferred; and if the real estate sold as aforesaid shall not be redeemed as hereinbefore provided, said tax collector or his successor in office, under the direction of said board of aldermen, at any time within one year after the expiration of one year from the date of sale on request of the holder of such certificate and production of the same, shall execute to the purchaser, his heirs or assigns, a deed in fee simple for the conveyance of the real estate described in such certificate; and if such certificate shall have been lost said board of aldermen, on being fully satisfied thereof by due proof, shall direct said tax collector to execute such conveyance, and said tax collector shall so execute the same. Any such deed shall be similar in form to the deed directed by law to be executed to a purchaser of real estate sold for state and county taxes who is entitled to a conveyance of the same, and shall be subject to the same rules, provisions, presumptions and conclusions as such last mentioned deed, and effective to the same extent as such last mentioned deed.

Tax collector to execute to buyer a certificate.
Kind of certificate.

Certificates may be assigned.

Holder of certificate to receive a deed in fee simple if land not redeemed in a year.

Lost certificate.

What deed to contain.

SEC. 54. No such sale of real estate for taxes shall be considered invalid on account of the same having been charged in any other name than that of a rightful owner if said real estate be in other respects sufficiently described to insure identification.

Sale not invalid if property be charged in wrong name.

SEC. 55. In addition to the other subjects listed for taxation in said city the board of aldermen thereof may lay and cause to be collected taxes on the following subjects, respectively, the amounts of which, when laid, shall be collected by the tax collector of said city immediately, and if the same be not paid on demand they may be recovered by suit or by seizure and sale of the articles on which they are severally imposed or of any other property of the owner in said county of Buncombe, in the same manner as personal property is sold for taxes as hereinbefore provided:

Taxes to be collected immediately.

(1.) On all itinerant merchants or peddlers offering to vend in said city, a privilege tax not exceeding fifty dollars a year in addition to a tax not exceeding one per centum on the amount of their purchases, respectively; and among such itinerant merchants or peddlers shall be included also all itinerant vendors of medicines or other articles.

Itinerant merchants.
Privilege tax.
Ad valorem tax.